

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	
VANGUARD METER SERVICE, INC.	:	DETERMINATION
for Revision of a Determination or for Refund	:	DTA NO. 812859
of Sales and Use Taxes under Articles 28 and 29	:	
of the Tax Law for the Years 1988 through 1991.	:	

Petitioner, Vanguard Meter Service, Inc., filed a petition for revision of a determination or for refund of sales and use taxes under Articles 28 and 29 of the Tax Law for the years 1988 through 1991.

A hearing was held before Marilyn Mann Faulkner, Administrative Law Judge, at the offices of the Division of Tax Appeals, 500 Federal Street, Troy, New York, on February 28, 1995, and a determination was rendered in favor of Vanguard Meter Service, Inc. on December 14, 1995. The Tax Appeals Tribunal affirmed that determination in a decision issued on February 20, 1997. The Tribunal also remanded the case to the Administrative Law Judge to determine the amount of refund due to Vanguard Meter Service, Inc.

A Stipulation was signed on April 9, 1997 and April 11, 1997, respectively, by Randolph E. White, Esq., representing Vanguard Meter Service, Inc., and Vera R. Johnson, Esq., representing the Division of Taxation. In that Stipulation, the parties agreed that petitioner is entitled to a refund of \$102,574.62.

Accordingly, on remand, the petition of Vanguard Meter Service, Inc. is granted to the extent that it is entitled to a refund from the Division of Taxation in the amount of \$102,574.62.

DATED: Troy, New York
May 1, 1997

/s/ Marilyn Mann Faulkner
ADMINISTRATIVE LAW JUDGE